IN THE CLAIMS

Please cancel Claim 23.

Please amend Claims 1-9 as follows:

- 1. (Once Amended) A process for making glass nail files, said process comprising the steps of:
- (a) obtaining a substrate comprising a glass-like material and having a top surface
 and a bottom surface;
- (b) chemically etching at least a portion of one of said surfaces to create a rough finish on said surface; and
- (c) [facilitating] hardening [of] said [elongated] substrate to increase the rigidity and durability of said elongated substrate.
- 8. (Once Amended) A process as recited in claim 1, wherein said [grinding surface] rough finish on said surface comprises a substantially uniformly rough finish devoid of sharp edges so as to define a relatively soft grinding surface.
- 24. (Once Amended) A process as recited in claim 1, [wherein said step of] <u>further</u> comprising forming a reflective surface on at least one of said surfaces comprising applying a reflective varnish to said surface.
- 25. A glass nail file for filing human and domestic animal nails, said nail file comprising:
 an elongated substrate comprising a glass-like material, said substrate having a first
 surface, a second surface opposite said first surface, a first end, a second end and a predetermined
 thickness defined between said first and second surface; and

a [virtually permanent] grinding surface defined on and by at least a portion of at least